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1701, but the law of 1703 only, which was in force when the compilation was made. The two earlier laws may be found in another edition of the laws of New York, which includes the laws from 1691-1718.

The matter is not, however, a vital one ; nor are any of the mistakes which I have discovered of sufficient importance to detract seriously from the value of Professor Howard's contribution to the literature of American administration. How wofully meagre that literature is, any one who has made any study of the subject well knows. This book is not only a valuable contribution to that literature, but it has also the distinction of being the first serious attempt to give a complete picture of the growth and development of our local institutions — institutions more important in the United States than in almost any other country on account of the very decentralized character of our government.

The usefulness of the book is greatly increased by a very full index, and by a list of "authorities cited" which amounts to an excellent bibliography of the subject.

F. J. GOODNOW.

Road Legislation for the American State. By JEREMIAH W. JENKS, Professor of Political Science, Knox College, Galesburg, Illinois. Publications of the American Economic Association, Vol. V, No. 3 (May, 1889). — 83 pp. and Tables.

Professor Jenks has done well in giving voice to the increased interest now manifested in the improvement of our public roads. At last it seems to be dawning upon the more intelligent of our country people that one of the greatest burdens they have to bear is the cost of getting their produce upon the nearest railroad or canal. In many respects it is remarkable that this important topic has attracted so little attention ; yet after all it is no exception to the general rule which public interest follows. As our sympathies are more easily aroused by the wrongs of the Chinese or the Indian than by the sufferings of the poor in our own cities and villages, so the tariff or the national surplus attracts the farmer's eye more readily than the loss he sustains from the miserable condition of the road over which he daily travels. Nor is he more short-sighted than many of those who would educate him. We have a plenty of those who spend their time and money in teaching the farmer to see the burden of a fifty per cent duty upon leather ; but who is willing to do the same to make him understand that because of poor roads his harness contains four times the leather it ought to have to draw the load ?

The economic loss of the nation through the present condition of our roads is clearly presented by Professor Jenks, yet every one familiar with country life will say that he has been very moderate in his estimates.

Even if the annual loss of the Illinois farmers be put as low as \$15,000,000, the burden of poor roads is much greater than that of all the taxes they pay. Half of this sum annually expended would soon give the people of that state a system of roads of which they could be proud and at the same time secure to them many of the benefits of civilization which they cannot now enjoy. For good roads would be a most efficient agency for increasing the intelligence of our nation. At present the country people live in such small communities that they cannot have good schools and churches near enough to give their children that intellectual and moral education they need, nor can such small communities have those recreations and amusements which refined persons esteem most highly. The success of a little store at every cross-road with its high prices and poor assortment of goods tells too plainly the burden of getting to market. The farmer finds it easier to pay an extra cent for his sugar than to use up a day in getting to a larger market. If half of our storekeepers were put to work on the roads so as to open up the way to the stores of the other half, the public would be the gainers. A demand for more labor on our roads would certainly in this case be a demand for more commodities.

Professor Jenks is right in giving emphasis to the need of a better system in the laying out of roads. This is especially true of regions where hills and rocks abound. In riding through such sections the traveller is constantly going over hills which the road might easily go around. Oftentimes a change of a very few rods would avoid an ugly hill. I have wondered what was the theory upon which these roads were laid out. A farmer once suggested to me that the roads went over the hills to save the good land in the valleys. Perhaps this was a factor; yet the isolated condition of the farms when the region was first settled and the small amount of trade with the outer world were doubtless the leading causes of this inattention to so important a matter. Some day these errors must be corrected even if a few farmers have their meadows cut in two and roads put at the rear of their houses.

After showing the defects of our present highway system, Professor Jenks summarizes the road legislation of the more important countries of Europe. He endeavors to discover the reasons for the excellent condition of the roads in those countries, and to determine what portions of their system are capable of adoption here. He believes that our entire system of road administration should be remodelled; that a distinction should be drawn between the main roads and those of a purely local character; that the burden of building and maintaining each of these two classes of roads should be borne by the districts which they respectively benefit; and that our highways should be placed in the charge of permanent professional officers.

The question of taxation for road purposes is less fully discussed ; and it is to be regretted that our author has not paid more attention to the method of raising the money that will be required to pay for good roads. It is no easy matter to say where the money is to come from, so long as American prejudices prevent a development of our system of taxation. The burden of local taxation seems about as great as most localities can stand. Some new sources of revenue must be opened up if our schools, roads and other needed improvements are to receive adequate attention. The growth of local taxation has been much more rapid than that of national taxation, while the sources of national revenues are increasing more rapidly than those of towns and cities. In spite of inherited prejudices we must readjust our system of taxation so as to equalize its burden. The time must soon come when the nation will aid in the improvement of the localities of which it is made up by taking a part of the burden upon itself, just as all other civilized lands have been compelled to do.

In an appendix is contained an excellent tabular digest of the principal provisions of the road laws of our states and territories, prepared, under the direction of Professor Jenks, by Dr. Robert Weil of New York city.

SIMON N. PATTEN.

A Compilation of Constitutional Provisions, Statutes and Cases relating to the System of Taxation in the State of New York. Prepared by JULIEN T. DAVIES at the request of the Committee on Taxation and Retrenchment of the Senate, etc. The Troy Press Company, Printers, 1888. — 8vo, cxi, 494 pp.

No one can form an idea of the complexity and confusion of the statutory provisions governing the subject of taxation in our American commonwealths until he has attempted to reduce the chaos to order. It is almost as difficult to discover what our system is, as to offer detailed suggestions for its improvement. Mr. Davies, therefore, has earned the thanks of every economist and student of administrative law for publishing in exceedingly convenient form a complete compilation of the existing law in our most important commonwealth. The original compilation was published in 1886 as a small pamphlet intended principally for the use of the legislators. The volume before us is practically a new work of a most comprehensive nature.

Mr. Davies, it must be said, is not an economist but a lawyer. We must not expect to find in the work any economic disquisitions, nor even an acquaintance with accepted economic truths. It is not surprising, therefore, to find in the "general statement" the ancient error that "taxation is the correlative of protection." Mr. Davies studiously avoids